

Area of Assurance	Purpose	Hub Commentary	Risk Rating
Governance	Assurance that all employment practices are in alignment with employment legislation, the ALEO's people policies and employment best practice.	The Hub noted that majority of BAC policies are ACC policies which have been recently updated to reflect relevant legislation. The Hub agreed to follow up in the next cycle in respect of the Supreme Court ruling and any impact on employment practices.	Low
	Assurance that the Public Sector Equality Duty is being met and that decision making does provide evidence of due regard to people with protected characteristics.	The Hub noted that all business cases will now include a specific impact assessment, aligned with the template used by the Council. BAC are currently developing an internal monitoring process in relation to the progress of business cases.	Low
	Assurance of on-going review of all governance documentation and policies. The assurance will be provided through a short written summary of planned and completed activities in this area and should include reference to information governance, health and safety governance, public liability and employer's liability insurance and cyber governance.	<p>BAC provided a copy of combined liability insurance documentation and review of this documentation provided the Hub with the assurance required.</p> <p>In respect of Procurement Fraud, BAC provided a copy of Creditors & Expenditure Policy which outlines approach to procurement linked to ACC internal regulations relating to procurement, which includes reference to segregation of duties and levels of delegated authority and evidences controls in place around placing of orders. Some controls around early consideration of fraud would supplement this. All finance policies are currently under review and are scheduled to be updated by 31 October 2025. This will be followed up in subsequent cycles to obtain further assurance.</p> <p>In respect of fraud, BAC is in scope for the Economic Crime and Corporate Transparency Act 2023 coming into force in autumn. Further preparations are required to update policies and practice to meet these requirements. ACC will offer to provide a briefing to BAC on the requirements of the legislation and this will be followed up in the next cycle of Hub meetings.</p>	Low-Medium
Risk Management	Assurance that risks are being regularly reviewed in accordance with the organisation's agreed risk management policy. The assurance will be provided through a short written summary of ALEOs current risk environment, including risks that been added, escalated or de-escalated rather than through provision of the risk register. This will also include an overview of activity and controls in place across the three lines of defence.	<p>BAC provided a copy of the current risk register which was last reviewed in May 2025. The risk register shows no movement in the risk scores since the last review.</p> <p>BAC confirmed recent review of the current risk environment resulted in updates to the existing financial risk which remains at a high level with updates to reflect external factors. In addition of a number of new risks have been added to the risk register and these will be reviewed within the updated risk register in the next reporting cycle.</p>	Very Low

	<p>Assurance that ALEOs have risk-based internal and external audit plans in place and a process to address and close out audit recommendations to completion.</p> <p>Assurance that there have been no internal control failures or that any failures have been addressed and/or notified if they are of significance to the Council.</p>	<p>BAC provided the Internal Audit plan for the fiscal year 2025/26. The plan outlines the specific areas subject to audit, along with the focus points and the anticipated commencement dates.</p> <p>The Hub will review the progress of plan completion during the next reporting cycle.</p> <p>BAC has verified that no internal control failures have been identified or reported, and has supplied a copy of the Audit Management Tracker for review by the Hub. This document outlines the progress made towards fulfilling internal audit recommendations and associated actions. Review of the tracker confirmed that all audit recommendations have either been completed or are on schedule to be completed within the agreed timescales.</p>	Low
	<p>Assurance that emergency plans/major incident plans and processes and appropriate business continuity arrangements are in place.</p> <p>Assurance that testing and exercising arrangements or schedules are in place which recognise the evolving risk environment for the Place; in particular that provision is made within plans and exercising to ensure resilience around critical service delivery; that each organisation has an awareness of the Council's responsibilities as a Cat 1 responder under the Civil Contingencies Act and has agreed mechanisms in place to support these; and that each organisation is fully conversant with the implications for their operations of the CONTEST Strategy (UK Govt strategy for counter-terrorism), in particular in respect of the Prevent and Protect duties.</p>	<p>BAC is actively developing an Emergency Response Plan that will integrate the requirements linked to the business from the Terrorism (Protection of Premises) Act 2025. A review will be undertaken of the legislation prior to integration, which will be completed by end Q3 2025. This will be followed up by the Hub in the next cycle of meetings.</p>	Medium
Finance	<p>Assurance that accounts are being managed within budget, that the level of financial risk to the Council is low and that there is compliance with the Following the Public Pound Code of Practice.</p>	<p>The detailed budget monitoring reports and balance sheet reports are being regularly submitted to the BAC Board for their review and feedback.</p>	Low
	<p>Assurance that ALEOs undertake medium-term financial planning or have incorporated medium term planning into a Business Plan to provide assurance that ALEOs are prepared for core funding pressures. Again this ensures compliance with the Following the Public Pound Code of Practice.</p>	<p>The Hub noted that BAC currently has no formal business plan or medium term financial plan in place. Work has commenced on a medium term financial plan covering 2025-26 to 2027-28 and this is scheduled to be finalised by 31 October 2025.</p>	Medium

	<p>Assurance that accounts are being managed within budget, are in line with statutory requirements and Following the Public Pound Code of Practice, and that the level of financial risk to the Council is low.</p>	<p>The Hub confirmed that the 2023-24 annual accounts were submitted to Companies House by the required deadline and in accordance with the appropriate regulations. The auditors' report identified no matters of concern and concluded that the organisations use of the Going Concern basis of accounting was appropriate. 2024/25 Management Accounts show that a breakeven position has been achieved.</p> <p>It has been noted that Internal Audit under financial/commercial aspects will commence on 02.06.25. The Hub will seek confirmation in the next cycle as to whether the outstanding audit recommendation from 2022-23 regarding stock system changes was implemented.</p>	<p>Very Low</p>
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